

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2001 AND 2000

	2001	2000 RESTATED <sup>(a)</sup>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 60,378,331	\$ 34,981,489
Taxes receivable - delinquent	6,198,885	5,675,419
Accounts receivable	35,303,542	36,186,027
Estimated uncollectible accounts receivable	(30,374,267)	(31,250,096)
Interest receivable	12,901,425	14,316,930
Notes/contracts receivable	1,220	2,091
Due from other funds	9,645,728	16,761,265
Interfund short-term loans receivable	9,434,141	10,871,018
Due from other governments	25,366,891	28,466,914
Estimated uncollectible due from other governments	(280,858)	(320,150)
Inventory of supplies	79,031	67,448
Prepayments	72,137	
Advances to other funds	300,000	300,000
	<u>300,000</u>	<u>300,000</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 129,026,206</u></u>	<u><u>\$ 116,058,355</u></u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 9,860,989	\$ 9,253,771
Retainage payable	6,968	
Due to other funds	4,609,292	7,997,780
Due to other governments	6,795,759	223,013
Wages payable	11,680,353	10,865,805
Taxes payable	124,917	134,726
Deferred revenues	8,006,301	7,493,821
Obligations under reverse repurchase agreements	4,668,342	
Custodial accounts	529,988	652,781
<b>Total liabilities</b>	<u>46,282,909</u>	<u>36,621,697</u>
<b>Fund balance</b>		
Reserved for inventory	79,031	67,448
Reserved for prepayments	72,137	
Reserved for encumbrances	5,425,929	4,959,774
Reserved for advances to other funds	300,000	300,000
Reserved for crime victim compensation program	901,887	779,023
Reserved for drug enforcement program	293,312	96,709
Reserved for antiprofitteering program	395,416	444,201
Reserved for dispute resolution	32,210	
Reserved for <i>pro se</i> facilitator	13,844	40,060
Reserved for inmate welfare	1,713,595	1,786,640
Reserved for laptop replacement	668,559	487,764
Reserved for criminal justice	2,661,862	2,600,000
Unreserved		
Designated for capital projects	2,431,314	4,082,656
Designated for reappropriation	2,275,848	2,740,425
Designated for net unrealized gains	3,566,200	2,308,841
Designated for contingencies	15,000,000	15,655,198
Designated for children and family services programs	130,046	743,452
Designated for supplemental housing opportunities		194,120
Undesignated	46,782,107	42,150,347
<b>Total fund balance</b>	<u>82,743,297</u>	<u>79,436,658</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 129,026,206</u></u>	<u><u>\$ 116,058,355</u></u>

(a) Beginning in 2001 the external portion of investment pool activity previously reported in the General Fund is being reported in the new External Investment Pool Trust Fund. This restatement makes the 2000 General Fund Balance Sheet comparable to the 2001 Balance Sheet. Also, see Note 12, "Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances, for an explanation of a restatement of the 2000 ending fund balance.